TWENTY-FOURTH AND FINAL REPORT

Province of Alberta

LOCAL AUTHORITIES PENSION BOARD

for the period April 1, 1985 to October 31, 1985
(with statistics to March 31, 1986)

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TWENTY-FOURTH AND FINAL REPORT

of the

LOCAL AUTHORITIES PENSION BOARD

pursuant to

LOCAL AUTHORITIES PENSION ACT

FOR THE PERIOD
April 1, 1985 to October 31, 1985
(with statistics to March 31, 1986)

PROVINCIAL TREASURER
224 Legislature Building, Edmonton, Alberta, Canada T5K 2B6 403/427-8809

To the Honourable Helen Hunley
Lieutenant Governor in Council

May it Please Your Honour:

I have the honour to submit the Twenty-fourth and Final Report of the Local Authorities Pension Board for the period April 1, 1985 to October 31, 1985, pursuant to the Local Authorities Pension Act, which was repealed November 1, 1985, and replaced by the Local Authorities Pension Plan Act.

On November 1, 1985 the Local Authorities Pension Plan Act came into force. In accordance with Section 4 of that Act this document also reports on the operation of the Plan for the period November 1, 1985 to March 31, 1986. An independent actuarial valuation carried out at March 31, 1985 estimated the accrued liability of the Local Authorities Pension Plan to be $2,684,007,000. The normal actuarial cost of the Plan as a percentage of payroll was 13.2%.

Dick Johnston
Minister for Pensions

Alberta
GOVERNMENT PENSION BOARDS

12th Floor, Legislature Annex, 9718 - 107 Street, Edmonton, Alberta, Canada T5K 1E4 403/427-7105

The Honourable Dick Johnston
Provincial Treasurer
Minister for Pensions
Government of the Province of Alberta
Edmonton, Alberta.

Sir:

I have the honour to submit the Twenty-fourth and the Final Report of the Local Authorities Pension Board for the period April 1, 1985 to October 31, 1985, pursuant to *Section 22* of the Regulations made under *the Local Authorities Pension Act* which was repealed November 1, 1985. The former pension Act has been replaced by the Local Authorities Pension Plan Act.

The new legislation transferred the authority to set policy and administer the plan from the Local Authorities Pension Board to the Minister.

For comparison purposes, statistics have been provided in the Report for the complete fiscal year 1985-86. The statistical and financial information provided has been obtained from the internal records of the Board and the Payroll and Pensions Division of the Alberta Treasury, and has not been subjected to an independent audit.

Respectfully submitted,

J.E. Faries
Chairman
Local Authorities
Pension Board

TABLE OF CONTENTS

	Page
Local Authorities Pension Board	vii
Historical Summary	1
Report on the Activities of the Board	3
Summary - Participation	5
- Receipts and Payments	5
- Refunds of Employee Contributions	5
- Retirements and Pensions	5
Normal and Early Retirements (1985-86)	8
Types of Pensions Selected	8
Spousal Pensions Granted in 1985-86	10
Transfers by Book Entry	10
Reciprocal Agreement Transfers	11
Monthly Dollar Value of Pensions	13
Pensions in Effect at March 31, 1986	14
Reciprocal Transfer Agreements in Effect	15
New Local Authorities	16
Contributions Received in 1985-86	17
Comparative Statistics (1962/63 - 1985/86)	33
Summary of Receipts and Payments	34

LOCAL AUTHORITIES PENSION BOARD

BOARD CHAIRMAN

J.E. Faries
Chairman
Government Pension Boards

VICE-CHAIRMAN

Vacant

OTHER MEMBERS

A.F. Womack
Commissioner of Finance
City of Calgary
Representative, Alberta Urban
Municipalities Association

H.J. Elliott
Associate Exec. Director (Retd.)
Alberta Hospital Association

A.F. Collins
Special Advisor
to the Provincial Treasurer

K.R. Balkwill
Representative
Alberta Federation of Labour

B.A. Orieux, R.N., B.Sc.N.
Representative
Alberta Association of Registered
Nurses

A.G. Bruckner
Representative
Alberta Federation of Labour

LOCAL AUTHORITIES PENSION ACT

HISTORICAL SUMMARY

The Local Authorities Pension Act was proclaimed by the Alberta Government, April 1, 1962, to establish a pension plan comparable to the Public Service Pension Plan, for the employees of the local authorities in Alberta.

Local authorities include cities, towns, counties, municipal districts, hospitals, school divisions and districts and other public bodies in Alberta, approved by the Lieutenant Governor in Council.

All employees, with the exception of married women and employees over age 55 at commencement of employment, whose occupational class participated, were required to participate in the plan.

Contributions were required from the employees at the rate of five per cent of salary and pension benefit, for each year of pensionable service, was granted at two per cent of employee's average salary over the best, consecutive five years. Employer contributions were and are still required at a rate one per cent higher than the employee's.

On the establishment of Canada Pension Plan, the contributions as well as the pension benefits under the Local Authorities Pension Plan were integrated with the Canada Pension Plan, from January 1, 1966. As a result, the employee contributions on salary up to the Y.M.P.E.* were lowered from five per cent to 3.5 per cent. At the same time, the pension benefit on average salary up to the average of the Y.M.P.E.* was reduced from two per cent to 1.4 per cent for each year of pensionable service. However, the rates of employee contributions and pension benefit on the portion of salary above the Y.M.P.E.* remained unchanged at five and two per cent, respectively.

Effective April 1, 1973, the upper age limit for participation in the plan was raised from 55 years to 60. The minimum period of pensionable service, for an unreduced full-formula retirement pension at age 65, was reduced from 10 years to 5. The minimum age for early retirement was also lowered from 60 years to 55. A person could retire on an unreduced full-formula pension any time after age 55, if the sum of his years of pensionable service and age equalled 85. Early retirement, on actuarially-reduced pension, was allowed after age 55 with a minimum pensionable service of five years.

To meet the costs of the plan, the rates of employee contributions for 1985 were increased to 3.675 per cent of salary to Y.M.P.E.* and 5.25 per cent of salary above the Y.M.P.E.*. For 1986, the rates were increased to 3.85 per cent to Y.M.P.E.* and 5.50 per cent above the Y.M.P.E.* The contribution rates will continue to escalate annually, until they reach 4.375 per cent of salary to Y.M.P.E.* and to 6.25 per cent above the Y.M.P.E.* by 1989.

**Year's Maximum Pensionable Earnings under the Canada Pension Plan.*

The Local Authorities Pension Act was repealed November 1, 1985 and replaced by the Local Authorities Pension Plan Act.

The new legislation abolished the mandatory retirement age of 65 years, so that an employee can now continue to accumulate pensionable service beyond normal pensionable age. Further, a prospective pensioner having a spouse must now choose, unless a waiver is provided by the spouse, either a Joint Life Pension non-reducible or a Joint Life Pension reducible at first death by one-third, with the spouse designated as the nominee.

Under the new legislation, the administrative and policy-setting functions of the Local Authorities Pension Board have been transferred to the Minister and the Board, renamed the Local Authorities Pension Plan Board, has been assigned a new role as an advisory and appellate body, effective November 1, 1985.

REPORT ON THE ACTIVITIES OF THE BOARD AND OPERATION OF THE ACT

During the period April 1, 1985 to October 31, 1985, the Local Authorities Pension Board met seven times and dealt with the following policy matters:

1. Approved co-ordination of Joint Life Pensions reducible by one-third with Canada Pension Plan and Old Age Security, and the relative actuarial tables.

2. Reviewed and approved the deferred salary leave plan of the Southern Alberta Institute of Technology and the Foothills Hospital Employee Benefit Plan.

3. Reviewed applications and approved the Long Term Disability Income plans of the Medicine Hat and District Hospital and the Red Deer College, for pension purposes.

4. Reviewed the cash flow study and actuarial valuation of the Local Authorities Pension Plan, as at March 31, 1984.

5. Ruled that the employee and employer contributions were required during periods of Long Term Disability, until the employee ceases to be an employee.

6. Ruled that a policy proposed by an employer, of suspending employer contributions in respect of employees receiving L.T.D.I. benefits for over 24 months, was unacceptable.

7. Reviewed applications and approved participation in the plan by the following employers:

   Fort Saskatchewan Library Board;

   Edmonton Board of Health;

   Town of Valleyview;

   Capital Region Sewage Commission;

   Flagstaff Regional Solid Waste Management Authority.

8. Ruled that, on change of carrier, the Calgary Housing Authority's Long Term Disability Income Plan expired in June 1982 and that in respect of employees receiving L.T.D.I. benefits at that time, contributions were required until such benefits were terminated.

9. Approved refund of employee/employer contributions in respect of the opted-out female employees of the Medicine Hat and District Hospital.

10. Ruled that the "lay-off" periods in respect of Edmonton Firefighters may be established as pensionable service, under the leave without pay regulations.

11. Approved the termination of Alberta Children's Hospital Long Term Disability Income Plan for pension purposes and ruled that contributions were required in respect of the employees receivng L.T.D.I. benefits, until termination of benefits.

12. Approved recognition of Long Service Bonuses granted to the employees of Lethbridge Northern Irrigation District, as pensionable salary.

13. Reviewed and established participation criteria in respect of full-time and part-time employees of local authorities.

14. Approved recognition of shift differential and weekend premium as "salary" for pension purposes.

15. Approved recognition of remuneration in lieu of coffee-breaks and lunch/rest periods, paid to employees of Calgary Amalgamated Transit Union, as "salary" for pension purposes.

The Board also ruled upon 63 individual cases relating to prior service, leave without pay over 12 months, transfer of pension credits under the terms of reciprocal agreements, selection of pension option on behalf of the deceased retired employees, payment of the commuted value of pensions, determination of beneficiary for the purpose of pension benefits, upgrading of Partial Disability pensions to Total Disability pensions and re-employment of pensioners.

During the period April 1, 1985 to October 31, 1985, 58 pension seminars were presented by the Pension Boards Secretariat for the employees and the representatives of employers participating in the Local Authorities Pension Plan.

Two issues of the pension newsletter POSTSCRIPT were published during the period April-October 1985 and distributed to pensioners who had retired under any of the six pension plans sponsored by the Alberta Government. The newsletter, which had a circulation of about 20,000, aimed to keep the pensioners informed of pension developments and other items of interest, and to provide a forum for their views and concerns. Responsibility for publishing of POSTSCRIPT has been transferred to the Alberta Retired Public Employees Society.

PARTICIPATION

As of March 31, 1986, there were 473 local authorities participating in the plan, 15 more than those participating at March 31, 1985. (The correct number of local authorities participating in the plan at March 31, 1985 was 458 and not 454 as shown in the 1984-85 annual report.)

The number of contributors dropped by 4.3 per cent from 74,402 at March 31, 1985 to 71,166 at March 31, 1986.

RECEIPTS AND PAYMENTS

Total receipts, inclusive of employee/employer contributions and interest on overdue receivables, increased by 4.9 per cent from $160,971,547 in 1984-85 to $168,850,348 in 1985-86, in spite of the 4.3 per cent drop in the number of contributors. This was partly due to the higher contribution rates for 1985 and 1986. *Please see Historical Summary for the increased rates of employee contributions. Employers contribute an additional one per cent over employee rates.*

Total payments from the plan increased by 17 per cent from $81,738,718 in 1984-85 to $95,721,691 in 1985-86.

Excess of receipts over payments for the year decreased by 7.7 per cent to $73,152,518 from $79,245,237 in 1984-85.

REFUNDS OF CONTRIBUTIONS

Employee contributions and interest, totalling $14,593,428, were refunded during the year to employees terminating their employment, an increase of 22 per cent over refunds ($11,945,605) in 1984-85.

Excess contributions refunded to employees and employers during the year totalled $304,255.

RETIREMENTS AND PENSIONS

As of March 31, 1986, there were 10,301 pensions being paid to retired employees, surviving spouses and other beneficiaries of the deceased employees and pensioners. Of these, 4,556 pensions were co-ordinated with Canada Pension Plan and/or Old Age Security benefits.

Pension payments increased 16 per cent from $68,484,848 in 1984-85 to $79,482,418 in 1985-86.

One thousand, two hundred and forty current or former employees were granted pensions during the year. Of these, 384 employees (31

per cent) retired at age 65. Three hundred and fifty employees (28 per cent) retired before age 65 on unreduced pensions under the "85" Rule while 292 employees (24 per cent) retired before age 65 on pensions reduced actuarially according to their age and length of pensionable service. Fifty-five employees (four per cent) retired on grounds of physical or mental disability. The remaining 159 (13 per cent) had terminated their employment in previous years and opted to have their deferred pensions commenced during the year.

One hundred and ninety-eight retiring employees (16 per cent) opted for Normal Pension, guaranteed for a term of five years. One hundred and twenty-two employees (10 per cent) took Single Life pensions. Six hundred and ninety-three employees (56 per cent) chose pensions guaranteed for terms of 10, 15 or 20 years. Two hundred and twenty-seven employees (18 per cent) selected Joint Life pensions, non-reducible or reducible by one-third or one-half at first death. Of 1,240 retirees, 575 or about 46 per cent opted to co-ordinate their pensions with Canada Pension Plan and/or Old Age Security.

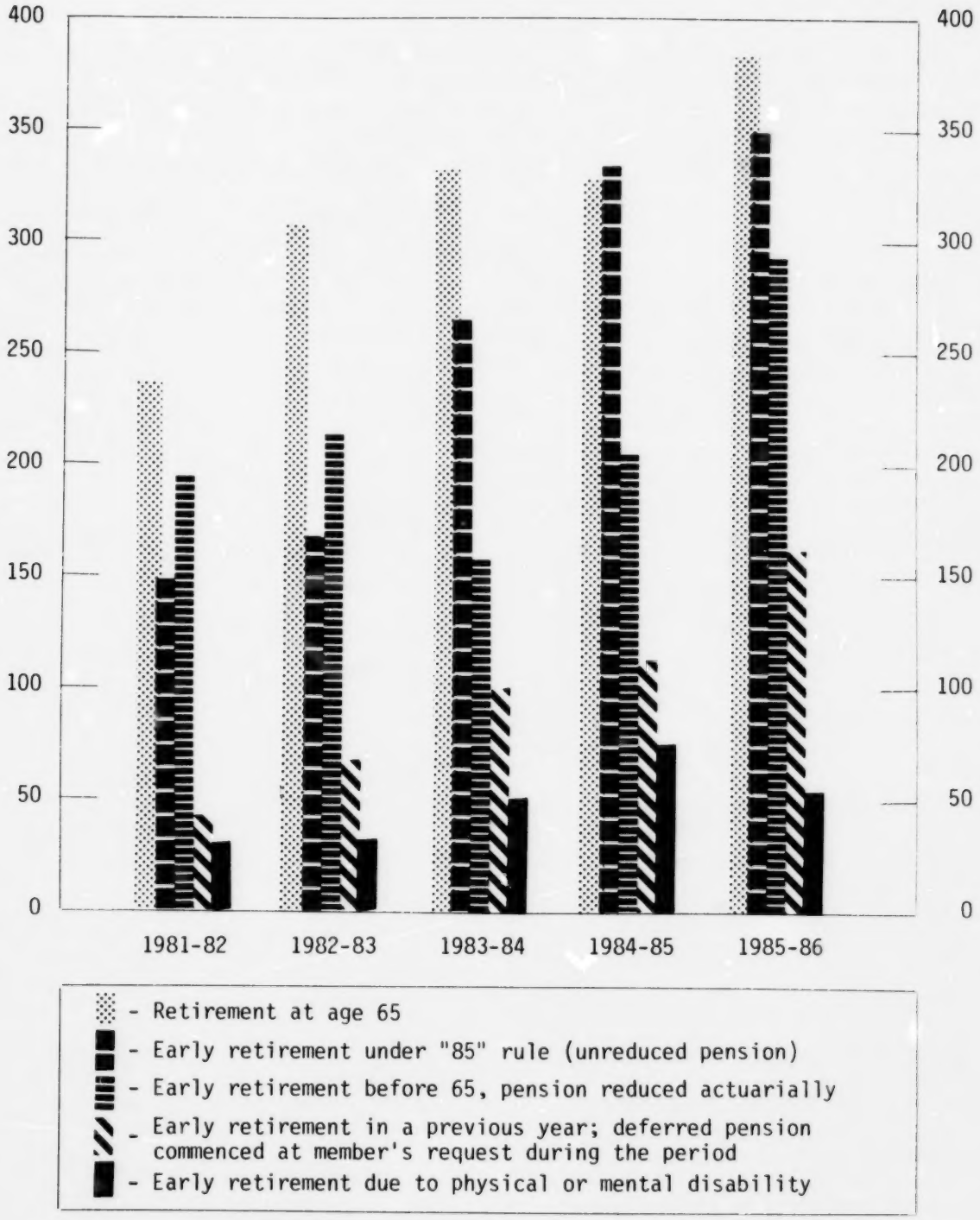
Single Life pensions are payable for the life of the pensioner while the guaranteed term pensions are payable for pensioner's life or the guaranteed term, whichever is longer. Joint Life pensions are payable, until both the pensioner and the nominee are deceased.

One hundred and thirty-one employees died during the year while in service. The surviving spouses of 57 employees were granted Spousal Pensions and the beneficiaries of 74 employees were granted lump sum benefits. Thirty-five of the Spousal Pensions (61 per cent) were co-ordinated with Old Age Security. *Spousal Pensions cannot be co-ordinated with Canada Pension Plan, as the spouse is eligible to receive the survivor benefit directly from Canada Pension Plan.*

Two hundred and seventy-six retired employees died during the year. Thirty pensions were transferred to the nominees of Joint Life pensions while 101 pensions were transferred to the beneficiaries to complete the guaranteed terms. One hundred and forty-five pensions expired, including 14 whose value was commuted and paid out to the beneficiaries of the deceased pensioners.

The average age of the employees retiring under the plan during the year was 61.26 years, down slightly from 61.44 years in 1984-85.

NORMAL AND EARLY RETIREMENTS



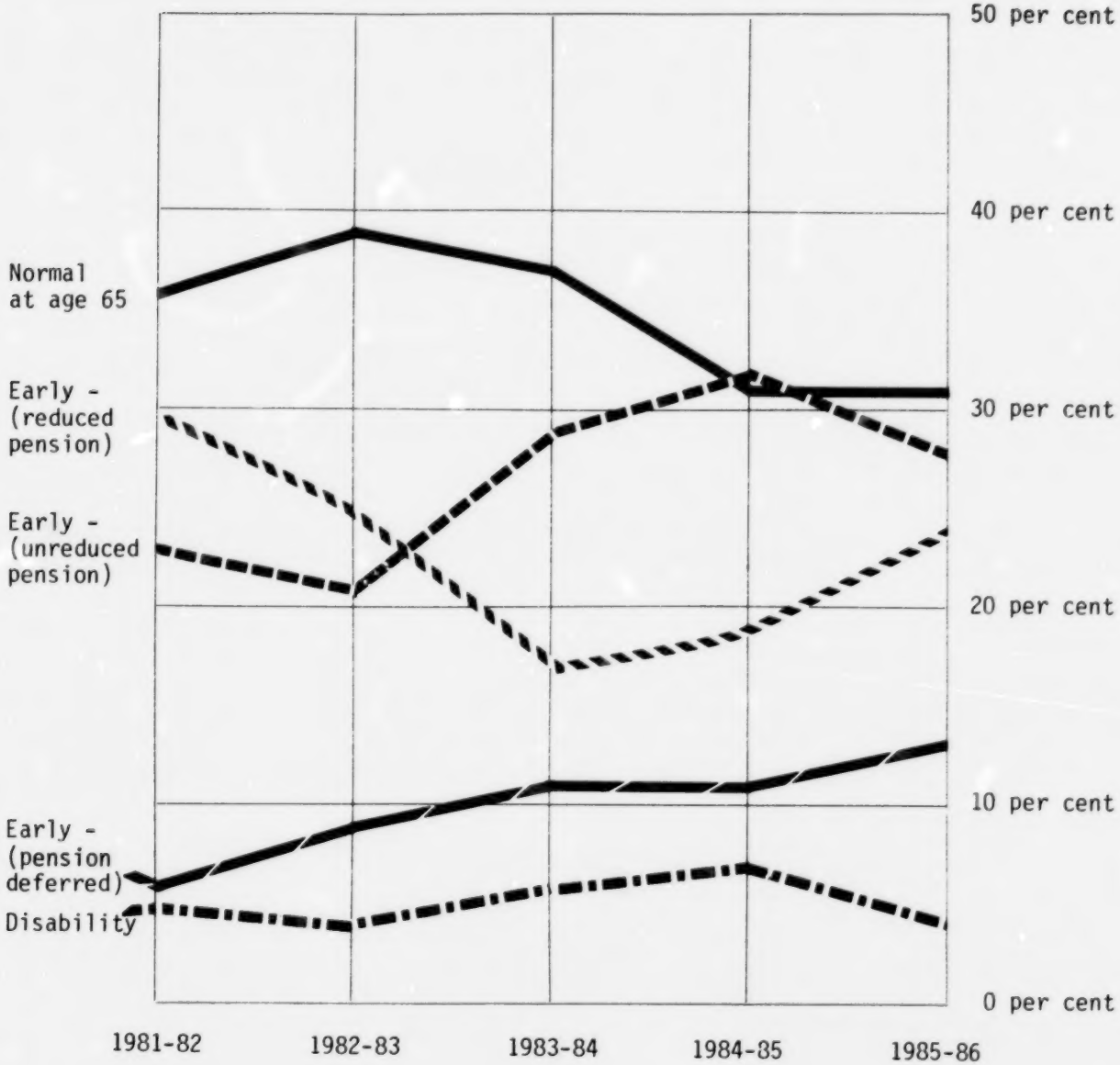
NORMAL AND EARLY RETIREMENTS
(1985-86)

TYPE OF RETIREMENT	Number of Retirements	Co-ordinated with CPP/OAS
Normal retirement (age 65)	384	Not Applicable
Early retirement under "85" Rule ..... *(unreduced pension)*	350	287
Early retirement before age 65 ..... *(pension reduced actuarially)*	292	189
Retirement due to disability (Partial) ..... *(pension reduced actuarially)*	22	16
Retirement due to disability (Total) ..... *(unreduced pension)*	33	17
	1,081	509
Early retirement in a previous year, with a right to deferred pension which commenced at former employees' request	159	66
Totals	1,240	575

TYPES OF PENSIONS SELECTED
(1985-86)

TYPE OF PENSION	Number of Pensions	Co-ordinated with CPP/OAS
Normal Pension, guaranteed term 5 years	198	83
Life Pension with no guaranteed term	122	42
Life Pension, guaranteed term 10 years	248	105
Life Pension, guaranteed term 15 years	253	130
Life Pension, guaranteed term 20 years	192	106
Joint Life Pension, non-reducible	190	106
Joint Life Pension, reducible by 1/3	27	3
Joint Life Pension, reducible by 1/2	10	-
Totals	1,240	575

NORMAL AND EARLY RETIREMENTS - PERCENTAGES
(5-YEAR COMPARISON)



Note: Normal retirement refers to mandatory retirement at age 65 prior to November 1, 1985. Effective November 1, 1985, age 65 is the normal pensionable age for grant of unreduced full-formula pensions. In case of early retirement, the pension is reduced actuarially, taking into account the retiree's age and length of pensionable service. Where an early retiree's years of pensionable service and age equal 85 or more, an unreduced full-formula pension is granted. Pension is reduced actuarially in respect of partial disability retirement. Unreduced pension is granted where the disability is total i.e. the employee is unable to engage in any gainful employment.

SPOUSAL PENSIONS

The following Spousal Pensions were granted during the year to the surviving spouses of employees who had died while in service and of former employees, with at least five years of pensionable service, who had left their contributions on deposit, on termination of employment:

TYPE OF PENSION	NUMBER OF PENSIONS	CO-ORDINATED WITH O.A.S.
Life Pension with no guaranteed term	15	10
Life Pension, guaranteed term 5 years	2	1
Life Pension, guaranteed term 10 years	3	2
Life Pension, guaranteed term 15 years	7	5
Life Pension, guaranteed term 20 years	30	17
	57	35

TRANSFERS BY BOOK ENTRY*
(1985-86)

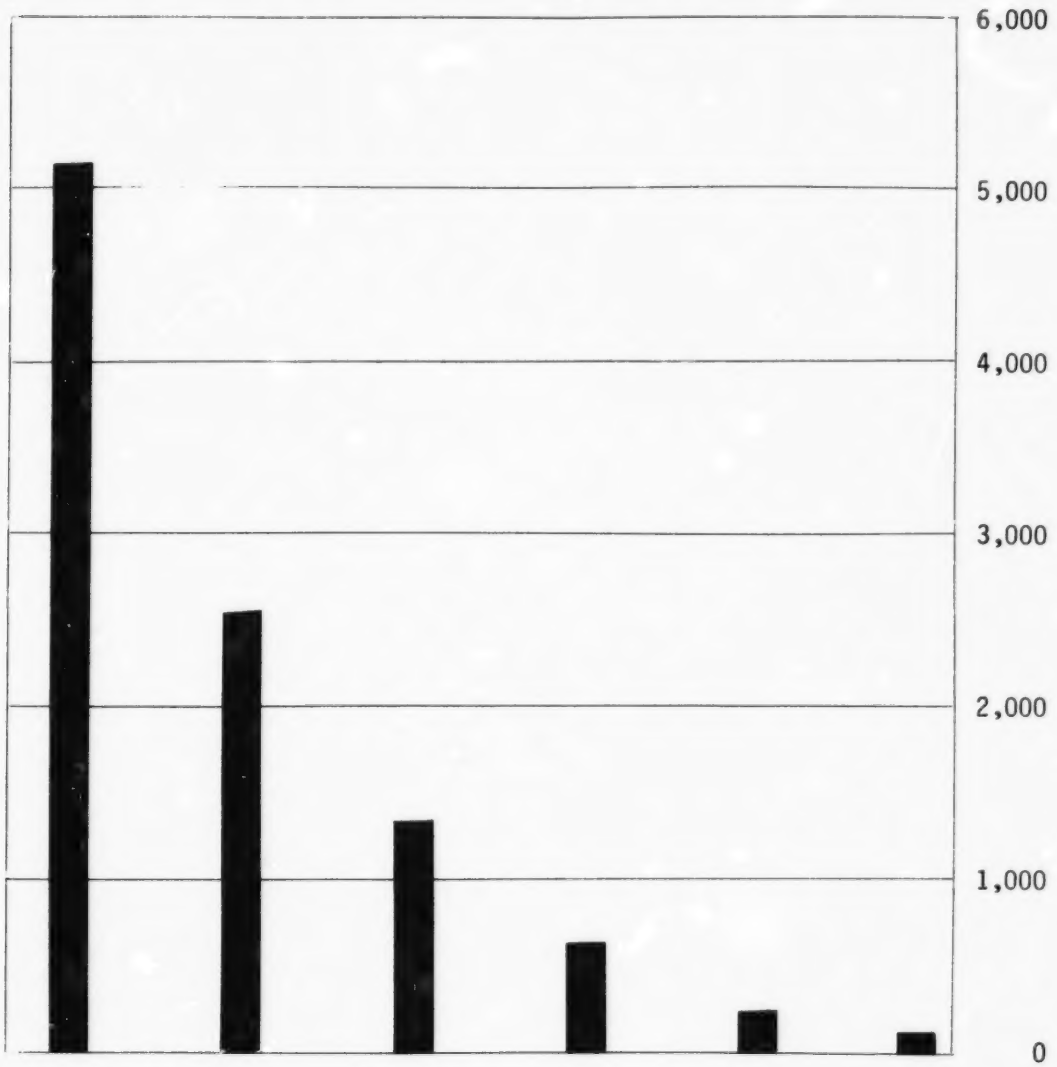
PENSION PLAN	TO LOCAL AUTHORITIES PENSION PLAN	FROM LOCAL AUTHORITIES PENSION PLAN
Public Service Pension Plan	$1,638,588	$ 941,305
Public Service Management Pension Plan	434,638	297,347
Special Forces Pension Plan	2,484	45,436
Univ. Academic Pension Plan	65,638	64,630
Totals	$2,141,348	$1,348,718

Not reflected in the Summary of Receipts and Payments.

RECIPROCAL AGREEMENT TRANSFERS
(1985-86)

PENSION PLAN	TO LOCAL AUTHORITIES PENSION PLAN		FROM LOCAL AUTHORITIES PENSION PLAN	
	Number	Amount	Number	Amount
Alberta Government Telephones Pension Board	1	$ 6,106	3	$ 12,083
Board of Administrators, Teachers' Retirement Fund	12	292,989	12	98,424
Government of Canada, Treasury Board	15	155,320	14	171,760
Health Sciences Centre of Manitoba	-	-	1	5,526
Ontario Colleges of Applied Arts and Technology	-	-	3	22,499
Ontario Municipal Employees Retirement Board	4	151,317	4	83,427
Regina Civic Employees' Superannuation and Benefits Plan	-	-	3	34,993
Saskatchewan Crown Investments Corporation	-	-	2	53,393
Saskatchewan Health Care Association	10	101,631	4	50,779
Saskatchewan Municipal Employees' Superannuation Commission	1	1,579	-	-
University of Manitoba	-	-	1	17,441
Totals	43	$708,942	47	$550,325

DOLLAR VALUE OF PENSIONS
(at March 31, 1986)



Monthly Pension:	$ 0-499	$500-999	$1,000-1,499	$1,500-1,999	$2,000-2,499	$2,500 and over
Number of Pensions:	5,292	2,619	1,379	637	261	113

(Total number of Member and Spousal pensions = 10,301)

DOLLAR VALUE OF PENSIONS

Monthly dollar value of pensions at March 31, 1986:

DOLLAR VALUE PER MONTH	PENSIONS	
	Number	Percentage of Total
MEMBER PENSIONS		
$ 0 - 499	4,829	46.9 per cent
500 - 999	2,417	23.5 per cent
1,000 - 1,499	1,311	12.7 per cent
1,500 - 1,999	618	6.0 per cent
2,000 - 2,499	258	2.5 per cent
2,500 - 2,999	78	0.7 per cent
3,000 - 3,499	21	0.3 per cent
3,500 - 3,999	9	
4,000 - 4,499	3	
4,500 or over	2	
SPOUSAL PENSIONS		
0 - 499	463	4.5 per cent
500 - 999	202	2.0 per cent
1,000 - 1,499	68	0.7 per cent
1,500 - 1,999	19	0.2 per cent
2,000 - 2,499	3	
Totals	10,301	100.0 per cent

The lowest member pension at March 31, 1986 was $25 per month and the highest was $5,090 per month. The average pension paid to a member was $690 per month while the median pension was $491 per month.

The lowest surviving spouse pension at March 31, 1986 was $51 per month and the highest was $2,337 per month. The average pension paid to a surviving spouse was $518 per month while the median pension was $410 per month.

PENSIONS IN EFFECT
at March 31, 1986

RETIRED EMPLOYEES' PENSIONS

Type of Pension	Number of Pensions	Percentage of Total
Normal Pension, guaranteed term 5 years	1,853	19%
Life Pension with no guaranteed term	1,362	14%
Life Pension, guaranteed term 10 years	2,211	23%
Life Pension, guaranteed term 15 years	1,878	20%
Life Pension, guaranteed term 20 years	1,289	13%
Joint Life Pension, non-reducible	528	6%
Joint Life Pension, reducible by 1/3	244	3%
Joint Life Pension, reducible by 1/2	181	2%
Total	9,546	100%

SPOUSAL PENSIONS (employee deceased before retirement)

Type of Pension	Number of Pensions	Percentage of Total
Life Pension with no guaranteed term	219	29%
Life Pension, guaranteed term 5 years	45	6%
Life Pension, guaranteed term 10 years	85	11%
Life Pension, guaranteed term 15 years	80	11%
Life Pension, guaranteed term 20 years	326	43%
Total	755	100%

Total number of all pensions being paid at March 31, 1986 was 10,301 of which 4,556 were co-ordinated with Canada Pension Plan and/or Old Age Security.

Note: Co-ordination of Local Authorities pension with Canada Pension Plan/Old Age Security is permissible only in case of retirement before age 65. Spousal pension may be co-ordinated if the spouse is under age 65 at commencement of pension. Spousal pension may be co-ordinated with Old Age Security only, as the spouse is eligible to receive the surviving spouse's pension directly from Canada Pension Plan.

RECIPROCAL TRANSFER AGREEMENTS

For the purpose of transferring pension credits on a reciprocal basis, the Local Authorities Pension Board had signed agreements with the following pension authorities, as at October 31, 1985:

IN ALBERTA

Alberta Government Telephones Pension Board
Board of Administrators, Teachers' Retirement Fund
Public Service Management Pension Board
Public Service Pension Board
Special Forces Pension Board
Universities Academic Pension Board

OUTSIDE ALBERTA

Government of Canada, Treasury Board
Canada Mortgage and Housing Corporation
Dalhousie College and University
Health Sciences Centre of Manitoba
Manitoba Civil Service Superannuation Board
Manitoba Municipal Employees Benefits Board
Minister of Finance, Government of New Brunswick
Minister of Finance, Government of Prince Edward Island
Ontario Colleges of Applied Arts and Technology
Ontario Municipal Employees Retirement Board
Ontario Teachers' Superannuation Commission
Regina Civic Employees' Superannuation and Benefits Plan
Saint Paul University
Saskatchewan Crown Investments Corporation
Saskatchewan Health Care Association
Saskatchewan Municipal Employees' Superannuation Commission
Saskatchewan Power Corporation Superannuation Board
Saskatchewan Teachers' Superannuation Board
University of Manitoba
University of Regina

Note: No new agreements were made during the period April 1, 1985 to October 31, 1985.

NEW LOCAL AUTHORITIES

The following new local authorities were approved during the year for participation in the Local Authorities Pension Plan:

Barrhead Auxiliary Hospital and Nursing Home

Village of Botha

Capital Region Sewage Commission

Edmonton Board of Health

Fort Saskatchewan Municipal Library Board

Millwoods Shepherd's Care Centre

Village of Onoway

St. Michael's Nursing Home

Spruce Grove Roman Catholic Separate School District

Swan Hills General Hospital

Town of Valleyview

As of March 31, 1986, there were 473* local authorities participating in the pension, excluding those which had withdrawn from the plan or had no active pension accounts. Details of the employee and employer contributions, received from these local authorities, appear on pages 17 to 31.

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*Including local authorities which were approved in the previous years and had active accounts in 1985-86.

CONTRIBUTIONS RECEIVED

(April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
CITIES (14)			
Airdrie	86	89,153	110,654
Calgary	8,905	11,979,389	14,380,438
Camrose	85	81,601	97,904
Drumheller	53	65,387	58,916
Edmonton	10,230	13,356,973	16,217,265
Fort McMurray	369	443,442	540,847
Grande Prairie	232	258,106	306,573
Leduc	70	74,537	83,528
Lethbridge	772	849,218	998,492
Medicine Hat	608	758,468	916,477
Red Deer	551	653,774	795,867
Spruce Grove	74	81,034	84,470
St. Albert	286	344,000	390,029
Wetaskiwin	83	70,018	85,530
Sub-Total (Cities)	22,404	29,105,100	35,066,990
TOWNS (82)			
Athabasca	14	11,889	16,056
Barrhead	22	18,699	21,710
Bashaw	7	4,172	5,298
Beaverlodge	6	6,816	8,538
Blackfalds	5	5,331	6,652
Bonnyville	52	40,843	52,288
Bowden	1	3,379	1,469
Bow Island	7	10,103	10,087
Brooks	15	14,544	18,078
Calmar	0	0	32
Cardston	24	23,021	29,097
Carstairs	8	6,283	7,175
Castor	9	6,958	8,909
Claresholm	24	20,941	25,884
Coaldale	33	26,930	34,214
Cochrane	20	20,603	25,697
Coronation	8	9,814	6,499
Crossfield	5	19,392	4,735
Daysland	3	2,867	3,638
Devon	27	17,594	23,425
Didsbury	18	14,279	15,841
Edson	54	35,204	41,282
Elk Point	10	5,820	7,355
Fairview	17	14,884	13.945

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
Towns cont'd.			
Fort McLeod	29	42,188	35,300
Fort Saskatchewan	82	86,437	96,273
Fox Creek	8	8,389	10,496
Grande Cache	36	33,734	42,287
Grand Centre	12	8,995	10,285
Granum	4	1,348	1,709
Grimshaw	3	5,306	4,523
Hanna	28	20,229	25,539
High River	47	46,814	53,701
Hinton	69	62,883	75,930
Innisfail	29	22,785	28,636
Killam	7	4,868	6,152
Lac La Biche	20	19,229	20,470
Lacombe	37	32,637	37,639
Lamont	8	6,797	8,584
Magrath	4	3,199	4,009
Manning	4	2,627	3,298
Mayerthorpe	7	7,141	9,000
McLennan	3	2,296	2,871
Morinville	27	23,205	27,762
Okotoks	37	26,603	36,829
Olds	33	22,776	27,702
Oyen	1	1,789	2,202
Peace River	48	42,670	53,463
Penhold	5	4,894	4,326
Ponoka	45	45,660	51,435
Provost	14	8,884	11,241
Rainbow Lake	8	7,653	9,593
Raymond	16	11,282	13,070
Redcliff	28	30,542	31,895
Redwater	11	10,197	13,649
Rimbey	4	4,075	5,131
Rocky Mountain House	24	24,007	30,115
Sedgewick	3	2,025	2,565
Sexsmith	5	5,257	6,531
Slave Lake	27	25,552	31,680
Smoky Lake	7	6,720	8,449
St. Paul	30	23,052	29,400
Stavely	3	2,390	2,979
Stettler	32	28,015	34,546
Stony Plain	23	24,381	28,788
Swan Hills	3	4,122	5,163
Sylvan Lake	22	21,026	24,943

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
Towns cont'd.			
Taber	44	38,174	45,607
Three Hills	14	9,946	12,543
Tofield	10	7,175	9,052
Trochu	4	3,766	4,745
Turner Valley	2	2,442	3,076
Two Hills	7	9,823	9,014
Valleyview	3	3,524	4,382
Vauxhall	9	6,614	8,346
Vegreville	49	33,795	43,785
Vermilion	31	26,637	32,694
Viking	6	4,605	7,844
Vulcan	7	5,674	7,176
Wainwright	32	31,383	32,313
Westlock	22	19,080	21,027
Whitecourt	31	33,861	42,460
Sub-Total (Towns)	1,553	1,401,544	1,642,127
VILLAGES (26)			
Alberta Beach, Summer Village	2	1,414	1,796
Barons	3	2,090	2,648
Berwyn	2	1,122	1,397
Botha	1	317	402
Boyle	4	2,814	3,572
Carmangay	2	1,452	1,844
Champion	1	935	1,188
Coalhurst	3	3,129	3,646
Cremona	3	1,709	1,561
Elnora	1	913	660
Empress	1	884	1,122
Forestburg	6	3,626	4,593
Glendon	1	1,549	1,052
Holden	3	2,241	2,726
Hythe	2	2,033	2,566
Irma	2	1,848	2,326
Legal	4	2,275	2,886
Lomond	2	2,137	2,098
Lougheed	1	876	1,112
Mannville	1	2,771	3,483
Nobleford	4	3,656	4,591
Onoway	4	2,249	2,831
Ryley	2	1,887	2,376

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
Villages cont'd.			
Wabamun	4	4,952	5,904
Wembley	2	2,015	2,540
Youngstown	1	644	818
Sub-Total (Villages)	62	51,538	61,738
COUNTIES (30			
Athabasca	76	52,333	67,658
Barrhead	14	15,643	17,845
Beaver	56	49,414	53,331
Camrose	97	88,604	89,807
Flagstaff	53	52,335	52,106
Forty Mile	54	55,175	61,484
Grande Prairie	114	123,553	151,199
Lac Ste. Anne	42	41,384	46,404
Lacombe	123	122,599	127,641
Lamont	37	26,022	27,608
Leduc	77	88,804	96,485
Lethbridge	65	87,867	87,122
Minburn	20	15,799	19,310
Mountain View	77	74,129	85,862
Newell	27	37,653	30,428
Paintearth	46	35,700	43,001
Parkland	357	299,866	357,363
Ponoka	105	101,855	110,894
Red Deer	63	74,678	90,586
Smoky Lake	26	25,109	23,786
St. Paul	31	31,258	38,366
Stettler	45	36,712	44,902
Strathcona	608	663,071	763,665
Thorhild	7	20,513	10,096
Two Hills	10	10,660	13,284
Vermilion River	45	26,534	29,156
Vulcan	58	49,983	58,998
Warner	50	41,248	60,872
Wetaskiwin	79	52,463	66,088
Wheatland	45	44,439	49,149
Sub-Total (Counties)	2,507	2,445,403	2,774,496

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
MUNICIPAL DISTRICTS (19)			
Acadia	1	1,220	1,522
Bonnyville	28	27,088	30,899
Cardston	20	17,460	19,896
Clearwater	13	14,925	17,224
Crowsnest Pass	58	49,104	56,328
Cypress	28	24,644	30,920
Fairview	7	5,877	6,237
Foothills	11	10,146	11,962
Kneehill	46	40,714	50,785
Peace	11	14,258	12,427
Provost	24	22,970	26,274
Rockyview	110	121,632	149,418
Spirit River	6	5,975	7,538
Starland	18	14,715	18,361
Sturgeon	59	87,478	106,514
Taber	15	18,271	21,305
Wainwright	24	29,405	28,181
Westlock	15	15,357	18,464
Willowcreek	32	34,136	36,458
Sub-Total (Municipal Districts)	526	555,375	650,713
SCHOOL DIVISIONS/DISTRICTS (69)			
Acadia School Division	4	4,197	3,411
Banff School District	5	3,276	4,159
Barons Consolidated School District	1	358	455
Berry Creek School Division	5	2,679	3,370
Brooks School District	21	29,579	26,768
Calgary Board of Education	2,547	2,202,293	2,594,700
Calgary Roman Catholic Separate School District	636	437,560	544,680
Camrose School District	24	24,969	26,544
Camrose Roman Catholic Separate School District	1	1,469	1,818
Canadian Forces Base School	2	18,005	22,254
Cardston School Division	91	45,424	57,348
Crowsnest Pass School Division	2	3,530	4,350
Cypress School Division	16	14,486	16,283
Devon School Division	11	9,739	11,521
Drumheller Valley School Dist.	10	11,849	14,632
East Smoky School Division	3	4,300	5,278

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
School Divisions/Dist. cont'd.			
Edmonton Public School Board	1,892	1,674,408	1,962,766
Edmonton Separate School Board	686	552,390	632,052
Foothills School Division	154	91,618	115,288
Fort McMurray Roman Catholic Separate School District	40	13,416	16,505
Fort McMurray School District	114	110,298	136,989
Fort Vermilion School Division	3	3,927	4,812
Grand Cache School District	12	10,574	13,266
Grande Prairie Roman Catholic Separate School District	26	18,432	22,963
Grande Prairie School District	146	108,087	130,864
High Prairie School Division	24	30,638	38,030
Jasper School District	21	17,069	21,454
Lac La Biche School Division	41	29,769	34,790
Lakeland Roman Catholic Separate School District	1	1,608	1,984
Lakeland School District	31	30,230	29,121
Leduc School District	25	14,998	18,019
Legal School District	1	737	934
Lethbridge Roman Catholic Separate School District	55	38,969	46,479
Lethbridge School District	175	126,578	152,802
McLennan Roman Catholic Separate School District	2	1,795	1,831
Medicine Hat Roman Catholic Separate School District	22	21,449	27,757
Medicine Hat School District	68	65,027	81,269
Mount Rundle School Division	13	8,774	11,047
Neutral Hills School Division	14	6,943	8,734
Northland School Division	94	79,298	99,352
Peace River School Division	29	38,294	44,268
Peace River Separate School Dist.	1	1,844	2,264
Pincher Creek School Division	8	7,678	9,582
Provost School Division	9	6,014	7,595
Rangeland School Division	15	12,500	15,678
Red Deer Public School District	186	134,292	147,292
Red Deer Roman Catholic Separate School District	2	3,362	4,146
Redcliff School District	9	3,217	4,085
Rocky Mountain House School Div.	40	31,036	38,713
Rockyview School Division	126	104,604	128,159
Sherwood Park Roman Catholic Separate School District	63	38,905	48,969

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
School Divisions/Dist. cont'd.			
Spruce Grove Roman Catholic Separate School District	1	704	877
St. Albert Protestant Separate School District	83	68,149	78,004
St. Albert School District	46	34,686	42,259
St. Paul Regional High School District	2	1,149	1,437
St. Paul School District	3	3,340	4,172
Stettler School District	21	16,437	21,125
Stirling School District	1	690	877
Sturgeon School Division	67	50,188	62,823
Swan Hills School District	1	1,215	1,515
Taber Roman Catholic Separate School District	5	2,925	3,687
Taber School Division	51	30,132	37,591
Three Hills School Division	25	18,741	23,425
Wainwright School Division	32	19,112	23,670
Westlock School Division	1	1,792	2,202
Wetaskiwin School District	36	27,615	34,158
Whitecourt School District	1	1,646	2,031
Willow Creek School Division	60	46,219	58,945
Yellowhead School Division	129	90,767	104,455
Sub-Total (School Divisions/Districts)	8,092	6,667,998	7,900,683
COMMISSIONS (10)			
Battle River Regional Planning Commission	11	17,330	19,770
Calgary Regional Planning Commission	32	49,162	57,886
Edmonton Regional Planning Commission	34	84,484	76,805
MacKenzie Regional Planning Commission	11	11,704	14,531
Oldman River District Planning Commission	27	42,846	47,962
Palliser Regional Planning Commission	9	11,667	14,453
Red Deer Regional Planning Commission	28	41,079	50,625

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
Commissions cont'd.			
Southeastern Alberta Regional Planning Commission	17	19,883	24,327
South Peace Regional Planning Commission	23	26,444	28,844
Yellowhead Regional Planning Commission	18	25,170	27,645
Sub-Total (Commissions)	210	329,769	362,848
HOSPITALS (140)			
Alberta Children's Hospital	886	951,478	1,130,734
Alberta Hospital, Edmonton	1,141	1,132,840	1,351,044
Alberta Hospital, Ponoka	778	709,642	876,270
Allen Grey Auxiliary Hospital	57	52,296	47,027
Archer Memorial Hospital	63	76,551	70,285
Athabasca Municipal Hospital	87	67,203	84,243
Barrhead Auxiliary Hospital and Nursing Home	36	23,219	22,483
Barrhead General Hospital	113	87,291	98,546
Bashaw General Hospital	21	20,077	25,275
Bassano General Hospital	27	20,126	21,486
Beaverlodge Municipal Hospital	29	27,207	33,367
Bentley General Hospital	17	21,108	15,233
Bethany Auxiliary Hospital, Camrose	33	22,097	29,026
Bethany Care Centre, Calgary	375	307,581	370,392
Big Country Hospital	31	22,815	27,304
Border Counties General Hospital	17	18,612	23,284
Bow Island General Hospital	62	44,545	57,227
Boyle General Hospital	36	25,734	32,106
Breton General Hospital	15	10,894	13,637
Brooks Health Centre/Hospital	129	113,400	142,073
Calgary Auxiliary Hospital	684	538,666	670,557
Calgary District Hospital Group	2,024	2,191,515	2,707,800
Calgary General Hospital	2,418	2,544,880	2,916,029
Cardston Municipal Hospital	131	103,514	123,962
Central Peace General Hospital	45	49,587	53,240
Charles Camsell General Hospital	737	668,722	818,336
Claresholm General Hospital	47	54,815	52,917
Coaldale Community Hospital Association Ltd.	23	18,774	24,193
Consort Municipal Hospital Dist.	16	15,641	11,736

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
Hospitals cont'd.			
Coronation Municipal Hospital	30	22,845	28,630
Crowsnest Pass General Hospital and Nursing Home	88	130,824	108,956
Daysland General Hospital	41	35,704	41,154
Devon Civic Hospital	25	20,729	26,008
Didsbury Municipal Hospital	91	69,749	78,644
Drayton Valley Municipal Hospital	101	81,925	101,695
Drumheller Auxiliary Hospital	20	17,179	14,993
Drumheller General Hospital	99	117,920	102,432
Eckville Municipal Hospital	31	21,319	25,419
Edmonton General Hospital	1,511	1,518,137	1,782,426
Edmonton and Rural Auxiliary Hospital	739	659,811	768,497
Elk Point Municipal Hospital	58	63,683	61,351
Elnora Municipal Hospital	8	9,258	11,298
Empress Municipal Hospital	10	18,850	25,219
Fairview General Hospital	100	99,422	107,477
Flagstaff-Beaver Auxiliary Hospital	18	11,376	14,128
Foothills Provincial General Hospital	2,270	2,365,327	2,774,814
Fort MacLeod Health Care Centre	76	70,255	67,794
Fort McMurray Regional Hospital	346	336,632	433,371
Fort Saskatchewan General Hospital	35	31,973	40,211
Fox Creek Hospital	13	13,973	18,723
Galahad General Hospital	28	29,627	26,068
George McDougall Memorial Hospital	40	26,455	32,572
Glendon Municipal Hospital	27	25,820	20,212
Glenrose Hospital	597	666,283	764,551
Good Samaritan Hospital	145	135,002	163,583
Grace (Salvation Army) Hospital	169	178,082	199,663
Grande Cache General Hospital	23	21,795	23,138
Grimshaw/Berwyn and District Hospital	19	15,552	19,603
Hanna General Hospital	40	35,382	46,726
Hardisty General Hospital	23	18,177	22,828
High Level General Hospital	37	41,590	39,030
High Prairie Regional Health Complex	156	92,401	114,702

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
Hospitals cont'd.			
High River General Hospital and Nursing Home District	164	198,649	182,149
Hinton General Hospital	51	52,200	67,248
Hythe Municipal Hospital	24	20,875	26,155
Immaculata Hospital	80	78,310	83,968
Innisfail General Hospital	68	46,333	57,519
Islay Municipal Hospital	21	18,029	21,418
John Neil Hospital	39	43,974	53,335
Killam General Hospital	48	44,235	46,439
Lacombe General Hospital	68	61,613	79,455
Lamont Auxiliary Hospital and Nursing Home	57	48,140	48,673
Leduc General Hospital	31	32,025	31,515
Lethbridge Auxiliary Hospital	84	86,190	87,029
Lethbridge Regional Hospital	430	403,006	428,868
Little Bow Municipal Hospital	8	4,358	5,350
Lloydminster Auxiliary Hospital	39	38,994	33,630
Lloydminster Hospital	39	29,240	36,973
Magrath Municipal Hospital	24	20,598	23,096
Manning District Hospital	25	21,335	26,833
Mannville Municipal Hospital	16	13,784	17,182
Mary Immaculate Hospital, Mundare	31	25,690	33,700
Mary Immaculate Hospital, Willingdon	21	21,449	25,803
Mayerthorpe General Hospital	35	20,792	26,060
Medicine Hat Hospital and District	450	508,797	551,815
Mineral Springs Hospital	55	46,493	58,678
Misericordia Hospital	954	1,053,217	1,208,045
Mountain View-Kneehill Auxiliary Hospital	20	10,988	12,753
Myrnam Municipal Hospital	4	10,160	3,501
Oilfields General Hospital	37	28,172	36,994
Olds Municipal Hospital	40	51,042	47,422
Our Lady of the Rosary Hospital	22	23,167	29,084
Our Lady's Hospital, Vilna	16	19,458	24,439
Peace River Auxiliary Hospital District	25	19,888	22,402
Peace River Municipal Hospital	119	101,863	122,465
Picture Butte Municipal Hospital	23	19,990	23,048
Pincher Creek Municipal Hospital	81	87,699	92,600
Ponoka General Hospital	92	69,611	77,156

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
Hospitals cont'd.			
Provost Municipal Health Care Centre	60	51,299	54,636
Queen Elizabeth II Hospital	515	452,078	545,715
Radway Health Care Centre	14	13,058	14,667
Raymond General Hospital	40	47,646	41,040
Red Deer Regional Hospital Centre	965	947,284	1,164,214
Redwater General Hospital	30	30,110	29,946
Rimbey General Hospital	75	57,384	62,694
Rocky Mountain House General Hospital	54	49,580	53,860
Royal Alexandra Hospital	2,213	2,320,422	2,687,440
Sacred Heart Hospital	75	53,663	65,653
Seton General Hospital	37	42,062	50,505
Slave Lake General Hospital	45	33,215	41,303
St. John's Hospital	72	62,755	74,235
St. Joseph's Hospital, Edmonton	171	142,286	168,554
St. Joseph's Hospital, Vegreville	82	70,627	82,646
St. Louis Hospital, Bonnyville	35	37,666	46,345
St. Mary's Hospital, Camrose	142	136,829	153,565
St. Mary's Hospital, Trochu	31	20,562	25,747
St. Michael's General Hospital	370	364,876	426,219
St. Theresa General Hospital	42	33,901	42,940
St. Therese Hospital, St. Paul	78	77,647	91,029
Stettler Hospital Complex	124	133,436	142,892
Stony Plain Municipal Hospital	52	37,445	46,317
Sturgeon General Hospital	154	158,939	198,153
Sundre General Hospital	20	24,343	26,018
Swan Hills General Hospital	4	2,451	3,031
Taber General Hospital	106	61,095	74,644
Thorhild, Westlock Auxiliary Hospital	69	63,869	59,669
Three Hills Municipal Hospital	29	23,116	28,678
Tofield Municipal Hospital	46	41,634	42,585
Two Hills Municipal Hospital	46	45,044	44,025
Valleyview Health Centre	48	46,765	50,133
Valley General Hospital (Strathcona)	39	29,708	36,586
Vegreville Auxiliary Hospital	59	46,167	57,093
Vermilion Health Care Complex	52	76,027	55,062
Viking Municipal Hospital	37	42,146	46,201
Vulcan Municipal Hospital	31	37,949	34,573

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
Hospitals cont'd.			
Wainwright General Hospital	75	74,752	83,990
Wetaskiwin Municipal Hospital	299	369,055	330,109
Whitecourt General Hospital	46	37,924	41,523
William J. Cadzow Hospital	125	102,814	128,910
Willow Creek-Claresholm Auxiliary Hospital	41	27,664	33,343
Sub-Total (Hospitals)	27,081	26,851,544	31,195,016
MISCELLANEOUS (83)			
Alberta Association of Municipal Districts	8	13,706	13,379
Alberta Blue Cross	182	153,373	188,221
Alberta Catholic School Trustees Association	3	4,242	5,240
Alberta College of Art	81	75,087	91,984
Alberta Hospital Association	59	87,398	102,066
Alberta School Trustees Association	34	37,534	46,052
Alberta Urban Municipalities Association	9	11,554	13,938
Athabasca-Boyle Preventive Social Services Board	6	3,494	4,493
Barons, Eureka, Warner Family and Community Social Services	27	20,566	21,175
Bethany Nursing Home	36	30,564	29,838
Bow River Irrigation District	42	38,303	48,804
Calgary Convention Centre	59	47,141	58,557
Calgary Housing Authority	97	106,641	132,027
Calgary Health Services	380	413,122	487,879
Calgary Public Library	283	244,688	288,665
Municipal District of Camrose Foundation	20	15,846	16,218
Camrose Public Library Board	4	2,319	2,946
Chinook Foundation	12	5,031	5,624
Coronation-Paintearth Nursing Home	11	3,936	4,954
Cypress View Foundation	21	14,877	17,996
Dr. Cooke Nursing Home	33	18,883	23,794
Eastern Irrigation District	103	100,576	109,512
Edmonton Ambulance Authority	106	116,640	145,355

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
Miscellaneous cont'd.			
Edmonton Board of Health	359	65,529	78,467
Edmonton Convention Centre Authority	40	30,225	39,366
Edmonton Convention and Tourism Authority	13	9,547	11,914
Edmonton Economic Development Authority	13	26,085	27,597
Edmonton Housing Authority	50	41,200	49,963
Edmonton Northlands	172	159,926	192,178
Fairview College	176	195,314	241,892
Flagstaff Family and Community Services Board	5	2,809	3,747
Fort Saskatchewan Municipal Library Board	3	499	624
Grande Prairie Regional College	199	237,595	288,687
Grandview Nursing Home	22	26,162	28,486
Grant MacEwan Community College	362	505,869	560,090
Greater Edmonton Foundation	137	78,504	99,986
Green Acres Foundation	2	2,058	2,517
Health Units Association of Alberta	3	1,629	2,064
J.B. Wood Nursing Home	25	8,431	10,661
Keyano College	292	352,523	426,285
Kneehill Ambulance Service	1	1,058	1,324
Lakeland College	271	348,555	388,946
Leduc Foundation	11	8,792	11,090
Leduc Municipal Library	3	1,843	2,338
Lethbridge Community College	342	476,395	534,991
Lethbridge Northern Irrigation District	36	42,642	46,305
Marquis Foundation	1	338	430
Medicine Hat College	187	310,385	321,894
Medicine Hat Historical and Museum Foundation	4	5,671	7,033
Meridian Foundation	16	9,631	12,186
Metropolitan Calgary Foundation	60	41,892	53,425
Millwoods Shepherd's Care Centre	42	66,518	34,989
Mount Royal College	502	631,504	741,249
Mountain View-Kneehill Nursing Home	7	2,800	3,528
Northern Alberta Institute of Technology	1,371	1,850,696	2,199,722
Olds College	233	294,599	347,269

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
Miscellaneous cont'd.			
Our Lady of the Lake Nursing Home, Mclennan	13	8,142	10,265
Palliser Nursing Home	23	12,879	16,268
Parkland Regional Library Board	9	6,554	7,170
The Pass Foundation	12	7,850	9,952
Peace River Municipal Library	1	632	803
Porcupine Hills Family and Community Services	11	5,021	7,152
Provost and District Family and Community Support Services Board	2	1,187	1,505
Red Deer College	291	422,171	492,704
Red Deer Day Care Management Board	33	20,309	26,885
Red Deer Library Board	15	13,329	16,712
Red Deer District Museum Board	4	4,660	5,809
Regional Recreation Council, Lac Ste. Anne	2	1,582	2,006
Smoky Lake Nursing Home	5	6,528	5,024
Southern Alberta Institute of Technology	1,352	1,747,884	2,068,401
Southland Nursing Home	57	49,749	51,105
St. Mary's River Irrigation District	58	55,632	68,947
St. Michael's Nursing Home	86	59,112	52,625
County of Stettler Foundation	14	14,024	8,985
Sutherland Nursing Home	13	8,680	9,879
Taber Irrigation District	19	18,658	23,511
Teachers Retirement Fund Board of Administrators	24	24,470	30,605
Vermilion River Area Family and Community Support Services	2	1,782	2,247
Vulcan and District Recreation Board	1	708	900
Western Irrigation District	21	21,607	26,211
Westerra Institute of Technology	79	109,998	135,301
Wetaskiwin Public Library	4	1,848	2,344
Yellowhead Regional Library	4	5,602	6,948
Sub-Total (Miscellaneous)	8,731	10,033,343	11,720,224

CONTRIBUTIONS RECEIVED (April 1, 1985 to March 31, 1986)

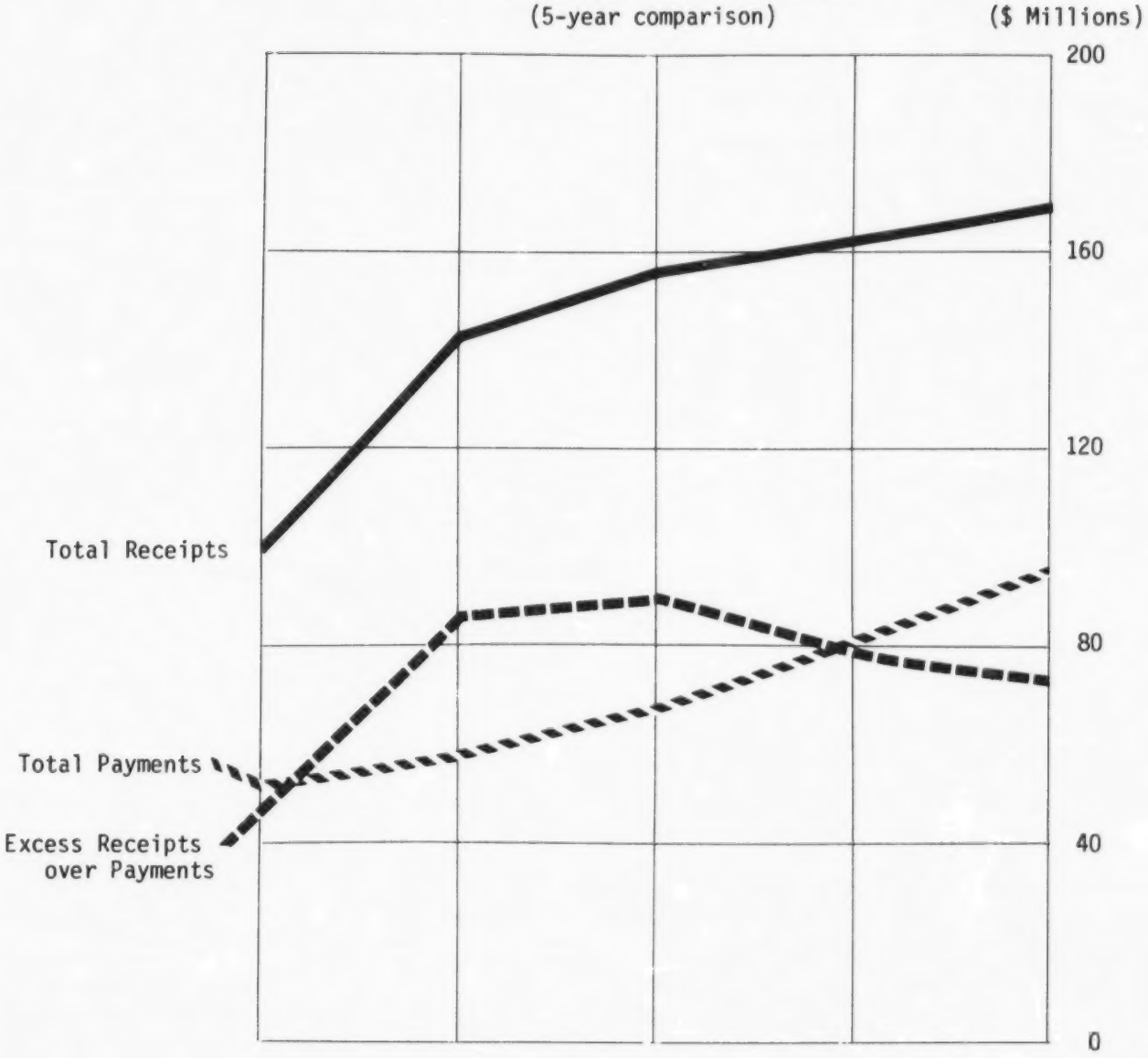
LOCAL AUTHORITY	NUMBER OF ACCOUNTS AT 31-MAR-86	EMPLOYEE CONTRIBUTIONS $	EMPLOYER CONTRIBUTIONS $
Cont'd. from preceding page			
Accounts Held on Deposit*	25	30,981	2,919
GRAND TOTAL	71,191	77,472,595	91,377,754

*These accounts pertain only to contributions received in 1985-86. The total number of accounts held on deposit at March 31, 1986 was 5,560, with deposits of $18,235,948 for terminated employees and $15,372,951 representing the corresponding employer portion.

LOCAL AUTHORITIES PENSION PLAN

TOTAL RECEIPTS AND PAYMENTS

(5-year comparison)



	1981-82	1982-83	1983-84	1984-85	1985-86
Total Receipts:	101	144	156	161	169
Total Payments:	53	58	67	82	96
Excess Receipts: over Payments	48	86	89	79	73

LOCAL AUTHORITIES PENSION PLAN

COMPARATIVE STATISTICS

(April 1, 1962 to March 31, 1986)

($ Thousands)

FISCAL YEAR	RECEIPTS			PAYMENTS			EXCESS OF RECEIPTS OVER PAYMENTS
	Employee Contributions	Employer Contributions	Total Receipts	Benefits	Withdrawals	Total Payments	
	$	$	$	$	$	$	$
1962/63	174	179	353	-	1	1	352
1963/64	1,561	833	2,394	24	103	127	2,267
1964/65	1,123	1,019	2,142	63	297	360	1,782
1965/66	1,465	1,458	3,146*	170	341	511	2,635
1966/67	1,357	1,256	2,613	237	423	660	1,953
1967/68	3,516	3,724	14,497*	527	442	969	13,528
1968/69	3,775	3,769	11,064*	901	684	1,585	9,479
1969/70	4,506	4,528	13,034*	1,278	927	2,205	10,829
1970/71	4,658	5,042	10,743*	1,811	794	2,605	8,138
1971/72	6,484	6,360	12,844	2,398	906	3,304	9,540
1972/73	9,034	8,798	17,832	3,377	1,241	4,618	13,214
1973/74	8,745	9,864	18,609	4,523	1,554	6,077	12,532
1974/75	67,696	13,706	81,402	7,559	2,895	10,454	70,948
1975/76	27,141	20,472	47,613	10,974	3,155	14,129	33,484
1976/77	20,845	23,199	44,044	14,589	4,123	18,712	25,332
1977/78	23,898	26,974	50,872	18,628	4,382	23,010	27,862
1978/79	30,683	34,648	65,331	23,275	6,158	29,433	35,898
1979/80	32,883	37,175	70,058	28,452	6,941	35,393	34,665
1980/81	39,808	39,984	79,792	35,150	7,292	42,442	37,350
1981/82	41,037	59,594	100,631	42,653	10,367	53,020	47,611
1982/83	61,988	81,990	143,994*	50,444	8,032	58,476	85,518
1983/84	71,023	84,924	155,966*	58,549	8,685	67,234	88,732
1984/85	73,394	87,578	160,984*	69,041	12,698	81,739	79,245
1985/86	77,472	91,378	168,874*	80,274	15,448	95,722	73,152

Includes extra payments received from previous pension plans and miscellaneous revenues.

Note: Benefits include pensions and lump sums paid to retired members or beneficiaries of deceased members/pensioners. Withdrawals include refunds of contributions and interest to terminated members, transfers to other registered pension or retirement savings plans and refunds of excess contributions to employees and employers.

LOCAL AUTHORITIES PENSION PLAN

SUMMARY OF RECEIPTS AND PAYMENTS
for the year ended 31-Mar-86
(UNAUDITED)

R E C E I P T S

	1985-86	1984-85
CONTRIBUTIONS		
Employees	$ 77,472,594	$ 73,393,738
Employers	91,377,754	87,577,809
Interest on overdue receivables	23,861	12,408
Total Receipts	$168,874,209	$160,983,955

P A Y M E N T S

BENEFITS		
Pensions to retired employees	$ 74,942,435	$ 64,467,203
Pensions to surviving spouses	4,539,983	4,017,645
Lump sum payments to beneficiaries of deceased employees	351,516	335,742
Lump sum payments to beneficiaries of deceased pensioners	439,749	220,155
	$ 80,273,683	$ 69,040,745
WITHDRAWALS		
Contributions and interest in respect of employees terminating employment	$ 9,691,251	$ 8,535,616
Contributions and interest in respect of employees transferred to other pension authorities without reciprocal agreements	4,902,177	3,409,989
Contributions and interest in respect of employees transferred to other pension authorities under terms of reciprocal agreements	550,325	366,255
Refunds of excess contributions	304,255	386,113
	$ 15,448,008	$ 12,697,973
Total Payments	$ 95,721,691	$ 81,738,718
EXCESS OF RECEIPTS OVER PAYMENTS	$ 73,152,518	$ 79,245,237

Note: Receipts and payments shown above do not reflect transfers of contributions and interest to and from other Alberta Government plans, made by book entry. Amounts transferred to the plan, under terms of reciprocal agreements, are included in the employee and employer contributions.